FARAD CONTINUATION SHEET No.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

APPELLATE SIDE

NAGPUR BENCH, NAGPUR

INCOME TAX APPLICATION NO.19 OF 1993

| Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders | Court's or Judge's orders |
|---|---|

Mr.Anand Parchure, Advocate for the Applicant.
Mr.K.P. Dewani, Advocate for the respondent.

CORAM : J.P. DEVADHAR &
B.P. DHARMADHIKARI, JJ.

DATED : 20TH MARCH, 2007.

P.C. :

1. This application was admitted on 17th April, 1998 on the following question of law.

"Whether on the facts and in the circumstances of the case, the ITAT was justified in setting aside the orders of the Assessing Officer and CIT (A) and in allowing relief u/s. 80HH & 80-I of the Act for A.Y. 90-91 ?"

2. The question raised in this application is, whether the activity of cutting

and breaking of the big boulders into small pieces by mechanical process amounts to manufacture. The Tribunal has relied upon its decision in the case of M/s.Bhilai Iron Foundary (I) Limited.

3. The question, whether the activity carried on by the assessee is a manufacturing activity is a question of law.

4. Accordingly, the application is allowed. The Tribunal is directed to forward the statement of case as expeditiously as possible.

Judge Judge.

/agk